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MAY 25 2006

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

First Named Inventor:		Atty. Docket No.:	005288.00008
	<b>Bing WANG</b>		
Serial No.:	09/895,532	Group Art Unit:	2143
Filed:	June 29, 2001	Examiner:	Jean Giles, Jude
For:	Apparatus and Method for Handling Electronic Mail	Confirmation No.:	8167

**AMENDMENT**

U.S. Patent and Trademark Office  
Customer Service Window  
Randolph Building  
401 Dulany Street  
Alexandria, VA 22314

Sir:

In response to the non-final Office Action mailed February 27, 2006, please amend the instant application as follows:

**Amendments to the Claims** are reflected in the Listing of Claims, which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 12 of this paper.

If any fees are required or if an overpayment is made, the Commissioner is authorized to debit or credit our Deposit Account No. 19-0733, accordingly.